

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

Case:2:21-cr-20355
Judge: Lawson, David M.
MJ: Grand, David R.
Filed: 05-26-2021 At 04:04 PM
INDI USA V. LAVIGNE (DA)

UNITED STATES OF AMERICA,)	Cts. 1-7: 26 U.S.C. § 7206(1)
)	Filing False Tax Returns
Plaintiff,)	
)	Cts. 8-9: 18 U.S.C. § 152(3)
v.)	Making a False Statement in
)	Bankruptcy
DONALD STANLEY LAVIGNE,)	
)	Ct. 10: 18 U.S.C. § 1001(a)(3)
Defendant.)	Making a False Statement
)	

INDICTMENT

The Grand Jury in and for the Eastern District of Michigan, sitting in
Detroit, charges:

INTRODUCTION

At all times relevant to this Indictment, unless otherwise stated:

1. Defendant DONALD STANLEY LAVIGNE ("LAVIGNE") resided in Lake Orion, Michigan, within the Eastern District of Michigan.
2. Beginning in or around 2010, LAVIGNE was an independent insurance agent who earned commissions from multiple insurance companies for the sale and renewal of insurance policies. In or around 2018, LAVIGNE also earned commissions as an independent salesman for a gutter protection business.

3. For the years 2013 through 2018, the insurance companies and gutter protection business filed Forms 1099-MISC, Miscellaneous Income, with the Internal Revenue Service (“IRS”) to report non-employee compensation paid to LAVIGNE in the following amounts:

Year	Total Non-Employee Compensation Per Forms 1099-MISC
2013	\$87,615
2014	\$65,759
2015	\$36,404
2016	\$36,532
2017	\$39,476
2018	\$35,737

False Tax Returns

4. For the years 2013 through 2018, LAVIGNE filed U.S. Individual Income Tax Returns, Forms 1040, and Amended U.S. Individual Income Tax Returns, Forms 1040X, on which he failed to report any of his insurance commissions and sales commissions as income. On his 2013 Form 1040X and 2016 Form 1040, LAVIGNE reported his wife’s wages, but did not report any of his own income from insurance sales.

5. In addition to filing false tax returns, LAVIGNE submitted other documents to the IRS on which he falsely claimed that the Forms 1099-MISC filed by the insurance companies and the gutter protection company were “erroneous” and that he had not earned any income for the years 2013 through 2018.

False Statements in Bankruptcy

6. On or about January 12, 2018, LAVIGNE filed for bankruptcy pursuant to Chapter 7 of Title 11 of the United States Code. As a debtor seeking a discharge of his debts, LAVIGNE filed and caused to be filed under penalties of perjury a petition, schedules, and other documents with the United States Bankruptcy Court for the Eastern District of Michigan on which he was required to truthfully disclose his income, assets and liabilities.

7. Among other schedules, LAVIGNE filed and caused to be filed a Schedule E/F: Creditors Who Have Unsecured Claims on or about January 24, 2018. On the Schedule E/F, LAVIGNE falsely stated that he did not owe any taxes and failed to list the IRS as a creditor, when, in fact, the IRS was one of his creditors because LAVIGNE owed federal income taxes, interest, and penalties to the IRS for the years 2008, 2009, and 2013 through 2015.

8. LAVIGNE also filed and caused to be filed an Official Form 107, Statement of Financial Affairs for Individuals Filing for Bankruptcy, on or about January 24, 2018. On the Official Form 107, LAVIGNE falsely stated that he had gross income for calendar year 2016 in the amount of \$0 and gross income for calendar year 2017 in the amount of \$6,872.48, when, in fact, LAVIGNE had gross income for the calendar years 2016 and 2017 in excess of the amounts he reported.

9. On or about February 21, 2018, during a hearing in the bankruptcy case, LAVIGNE falsely stated, under oath, that his bankruptcy schedules were truthful and accurate and included all creditors to whom he owed money.

False Statements to the Department of Justice, Tax Division

10. On or about April 1, 2020, after being notified that he was the target of a federal grand jury investigation and in an effort to prevent the government from bringing charges against him, LAVIGNE sent a letter to the Department of Justice, Tax Division, in which he falsely claimed that his bankruptcy attorney had reviewed his 2017 income tax return and advised him that it was “correct and complete.” In fact, his bankruptcy attorney had neither reviewed LAVIGNE’s 2017 income tax return nor advised him that it was correct and complete.

COUNTS ONE TO SEVEN
(False Tax Returns)

11. Paragraphs 1 through 5 and 10 are realleged and incorporated herein as if set out in full.

12. On or about the dates set forth below, within the Eastern District of Michigan and elsewhere,

DONALD STANLEY LAVIGNE,
the defendant herein, willfully made and subscribed, and filed and caused to be filed, false U.S. Individual Income Tax Returns, Forms 1040, and Amended U.S. Individual Income Tax Returns, Forms 1040X, for the tax years set forth below,

each of which was verified by a written declaration that it was made under the penalties of perjury and which defendant DONALD STANLEY LAVIGNE did not believe to be true and correct as to every material matter. On these returns, defendant DONALD STANLEY LAVIGNE reported that he had received total income and adjusted gross income in the amounts set forth below, whereas, as defendant DONALD STANLEY LAVIGNE knew, his total income and adjusted gross income for those years was in excess of the amounts that he reported on his returns.

Count	Tax Year	Tax Return	Approximate Date of Filing	False Item	Amount Reported
1	2013	Form 1040X	9/8/15	Line 1(C), Adjusted Gross Income	\$0
2	2014	Form 1040	9/8/15	Line 22, Total Income	\$0
3	2014	Form 1040X	9/21/17	Line 1(C), Adjusted Gross Income	\$28,459
4	2015	Form 1040	10/13/17	Line 22, Total Income	\$0
5	2016	Form 1040	3/2/17	Line 22, Total Income	\$37,032
6	2017	Form 1040	3/26/18	Line 22, Total Income	\$0
7	2018	Form 1040	11/4/19	Line 6, Total Income	\$0

(All in violation of Title 26, United States Code, Section 7206(1)).

COUNT EIGHT
(Making a False Statement in Bankruptcy)

13. Paragraphs 1 and 6 through 9 are realleged and incorporated herein as if set out in full.

14. On or about January 24, 2018, within the Eastern District of Michigan and elsewhere,

DONALD STANLEY LAVIGNE,

the defendant herein, knowingly and fraudulently made a material false declaration, certificate, verification, and statement under the penalty of perjury, in and in relation to a case under Title 11, In re Donald S. Lavigne, Case No. 18-40418, by submitting and causing to be submitted a Schedule E/F: Creditors Who Have Unsecured Claims on which defendant DONALD STANLEY LAVIGNE failed to report the IRS as a creditor and falsely stated on Part 4, Line 6b, that he owed \$0 in taxes, when, in fact, defendant DONALD STANLEY LAVIGNE owed income taxes to the IRS for the years 2008, 2009, and 2013 through 2015.

(In violation of Title 18, United States Code, Section 152(3)).

COUNT NINE
(Making a False Statement in Bankruptcy)

15. Paragraphs 1 and 6 through 9 are realleged and incorporated herein as if set out in full.

16. On or about January 24, 2018, within the Eastern District of Michigan and elsewhere,

DONALD STANLEY LAVIGNE,

the defendant herein, knowingly and fraudulently made a material false declaration, certificate, verification, and statement under the penalty of perjury, in and in relation to a case under Title 11, In re Donald S. LaVigne, Case No. 18-40418, by submitting and causing to be submitted an Official Form 107, Statement of Financial Affairs for Individuals Filing for Bankruptcy, on which defendant DONALD STANLEY LAVIGNE falsely stated in response to Part 2, Question 4, that his gross income for calendar year 2016 was \$0 and his gross income for calendar year 2017 was \$6,872.48, when, in fact, defendant DONALD STANLEY LAVIGNE had gross income for the calendar years 2016 and 2017 in excess of the amounts reported.

(In violation of Title 18, United States Code, Section 152(3)).

COUNT TEN
(Making a False Statement)

17. Paragraphs 1 through 5 and 10 are realleged and incorporated herein as if set out in full.

18. On or about April 1, 2020, in the Eastern District of Michigan and elsewhere,

DONALD STANLEY LAVIGNE,

the defendant herein, willfully and knowingly made and used a false writing and document, knowing the same to contain a materially false, fictitious, and fraudulent statement and entry in a matter within the jurisdiction of the Executive Branch of the government of the United States, by sending a letter to the Department of Justice, Tax Division, in which defendant DONALD STANLEY LAVIGNE falsely stated that his bankruptcy attorney had reviewed and analyzed his 2017 federal income tax return and advised defendant DONALD STANLEY LAVIGNE that his return was “correct and complete,” well knowing and believing

that his bankruptcy attorney had neither reviewed his 2017 federal income tax return nor advised him that the return was “correct and complete.”

(In violation of Title 18, United States Code, Section 1001(a)(3)).

THIS IS A TRUE BILL

s/Grand Jury Foreperson
GRAND JURY FOREPERSON

DAVID A. HUBBERT
Acting Assistant Attorney General
U.S. Department of Justice Tax Division

s/Melissa S. Siskind
Melissa S. Siskind
Abigail Burger Chingos
Trial Attorneys, Northern Criminal Enforcement Section

Dated: May 26, 2021

United States District Court
Eastern District of Michigan

Criminal Case Cover Sheet

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NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to complete the following information.

Companion Case Information	Companion Case Number:
This may be a companion case based upon LCrR 57.10 (b)(4) ¹ :	Judge Assigned:
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	AUSA's Initials: <i>MS</i>

Case Title: USA v. Donald Stanley Lavigne

County where offense occurred : Oakland

Check One: ☒ Felony ☐ Misdemeanor ☐ Petty

☒ Indictment/ ☐ Information --- no prior complaint.
☐ Indictment/ ☐ Information --- based upon prior complaint [Case number: _____]
☐ Indictment/ ☐ Information --- based upon LCrR 57.10 (d) [Complete Superseding section below].

Superseding Case Information

Superseding to Case No: _____ Judge: _____

- ☐ Corrects errors; no additional charges or defendants.
☐ Involves, for plea purposes, different charges or adds counts.
☐ Embraces same subject matter but adds the additional defendants or charges below:

Defendant name

Charges

Prior Complaint (if applicable)

Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

May 26, 2021

Date

Melissa Siskind

Melissa S. Siskind

Trial Attorney

U.S. Department of Justice, Tax Division

Northern Criminal Enforcement Section

150 M Street NE

Washington, DC 20002

Phone: 202-305-4144 Melissa.S.Siskind@tax.USDOJ.gov

¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, or (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.